

ENTERED

September 16, 2025

Nathan Ochsner, Clerk

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

AUTO PLUS AUTO SALES LLC,

Wind-Down Debtor.¹

Chapter 11

Case No. 23-90055 (CML)

(Formerly Jointly Administered
under Lead Case IEH Auto Parts
Holding LLC, Case No. 23-90054)**ORDER SUSTAINING GUC TRUSTEE'S
SIXTEENTH OMNIBUS OBJECTION TO CLAIMS
(Discharged Claims of Non-Responding Claimants)**

Upon the *GUC Trustee's Sixteenth Omnibus Objection to Claims (Discharged Claims of Non-Responding Claimants)* [Dkt. No. 395] (the "Objection")² filed by Michael D. Warner, in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"); and this Court having found (i) that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; (ii) that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) in which this Court may enter a final order consistent with Article III of the United States Constitution; (iii) that venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; (iv) that the relief sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest;

¹ On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each entity's federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Wind-Down Debtors' service address is: 5330 Caramel Crest Lane, Charlotte, NC 28226.

² Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Objection or, if not defined in the Objection, in the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Case No. 23-90054, Dkt. No. 738] (the "Plan").



(v) that notice of the Objection and the opportunity for a hearing on the Objection were appropriate under the circumstances, such that no other or further notice is necessary; and (vi) that the legal and factual bases set forth in the Objection establish just cause for the relief granted in the following order (this “Order”),

IT IS HEREBY ORDERED THAT:

19. All General Unsecured Claims of each Non-Responding Claimant identified on Schedule 1 attached to this Order (such claims, collectively, the “Discharged GUC Claims”) are hereby disallowed in their entirety and shall be expunged from the Claim Register, including any portions of the Non-Responding Claimants’ claims that are subsequently reclassified as General Unsecured Claims (if any). The Non-Responding Claimants shall not have any Allowed Class 2 General Unsecured Claims under the Plan and are not entitled to Distributions from the GUC Trust.

20. This Order does not affect any Non-GUC Claims (as defined in the Plan) of the Non-Responding Claimants.

21. Kurtzman Carson Consultants LLC, as claims, noticing, and solicitation agent (the “Claims Agent”), is authorized and directed to update the Claims Register maintained in these chapter 11 cases to reflect the relief granted in this Order.

22. This Order shall be, and hereby is, deemed a separate order with respect to each Discharged GUC Claim. Each Discharged GUC Claim identified in Schedule 1 and the GUC Trustee’s objections to such claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014.

23. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity; (b) a waiver of the rights of the GUC Trustee, the Wind-

Down Debtors, or the Plan Agent, as applicable, to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified in the Objection or this Order; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of any rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent under the Bankruptcy Code or any other applicable law.

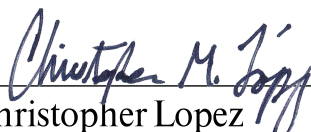
24. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

25. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall prejudice to the rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent to object to any claims on any grounds whatsoever, including any Non-GUC Claims. The GUC Trustee reserves the right to object to any remaining General Unsecured Claims asserted against the Debtors or their bankruptcy estates on any grounds whatsoever.

26. This Order and all relief granted herein shall be effective immediately upon entry.

27. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Signed: September 16, 2025



Christopher Lopez
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)
16th Omnibus GUC Objection

9/15/2025

Schedule 1
(Discharged Claims)

Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
1	3275916	n/a	ACCUSOURCE INC.	IEH Auto Parts LLC	11,739.69
2	3275919	n/a	Ace-Tex	IEH Auto Parts LLC	9,026.35
3	46	02/22/23	Ace-Tex Enterprises, Inc	IEH Auto Parts Holding LLC	9,026.35
4	3275952	n/a	AMERICAN ALARM AND	IEH Auto Parts LLC	6,276.27
5	3275956	n/a	AMERICAN FIBERTECH	IEH Auto Parts LLC	9,307.36
6	110	03/08/23	Appriss Holdings Inc.	IEH Auto Parts Holding LLC	5,700.00
7	3275981	n/a	AT&T	IEH Auto Parts LLC	11,332.49
8	30	02/16/23	Battery-Biz, Inc.	IEH Auto Parts Holding LLC	11,301.06
9	3276024	n/a	BERKSHIRE GAS COMPANY	IEH Auto Parts LLC	5,537.77
10	3276028	n/a	BGE	IEH Auto Parts LLC	9,277.55
11	3276031	n/a	BLUEWAVE TECHNOLOGY GROUP LLC	IEH Auto Parts LLC	14,647.50
12	3276057	n/a	BUYERS PRODUCTS COMPANY	IEH Auto Parts LLC	6,539.02
13	373	04/17/23	CAP Properties Southbridge LLC	AP Acquisition Company	8,775.00
14	3276075	n/a	CARTER BROS. INC.	IEH Auto Parts LLC	6,009.03
15	392	04/11/23	CDW	IEH Auto Parts Holding LLC	10,274.88
16	3276085	n/a	CELLCO PARTNERSHIP	IEH Auto Parts LLC	9,438.74
17	574	05/01/23	Champion Laboratories, Inc.	IEH Auto Parts LLC	9,474.85
18	47	02/22/23	Chemical Dynamics, Inc.	IEH Auto Parts LLC	8,971.65
19	657	06/13/23	Cintas	IEH Auto Parts Holding LLC	7,894.13
20	333	04/11/23	CITICOURIERS INTERNATIONAL INC	IEH Auto Parts LLC	12,316.59
21	484	04/27/23	Cogency Global Inc.	IEH Auto Parts Holding LLC	7,068.00
22	3276196	n/a	COLUMBIA GAS	IEH Auto Parts LLC	10,204.77
23	3276198	n/a	COLUMBIA GAS OF MASSACHUSETTS	IEH Auto Parts LLC	10,587.21
24	3276203	n/a	COMDOC, INC.	IEH Auto Parts LLC	11,355.36

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25	211	03/27/23	CRP Industries Inc.	IEH Auto Parts Holding LLC	10,950.12
26	3276244	n/a	DEALER SERVICE WAREHOUSE	IEH Auto Parts LLC	5,602.12
27	25	02/15/23	Delmarva Power & Light Company	IEH Auto Parts Holding LLC	9,860.69
28	3276263	n/a	DIXIE ELECTRIC INC.	IEH Auto Parts LLC	5,392.12
29	3276268	n/a	DOMINION ENERGY VIRGINIA	IEH Auto Parts LLC	8,787.35
30	3276298	n/a	EMHART TEKNOLOGIES LLC	IEH Auto Parts LLC	6,844.62
31	3276302	n/a	ENTERGY	IEH Auto Parts LLC	6,519.47
32	177	03/22/23	Equinix, Inc	IEH Auto Parts LLC	7,941.05
33	403	04/14/23	Essity Professional Hygiene North America LLC	IEH Auto Parts LLC	8,639.26
34	3276319	n/a	EXPRESS SERVICES INC	IEH Auto Parts LLC	5,355.26
35	3276321	n/a	EXTREMELY CLEAN FLOOR SERVICES, INC	IEH Auto Parts LLC	6,862.86
36	3276327	n/a	FAMILY FORD, INC.	IEH Auto Parts LLC	5,267.61
37	147	03/20/23	Federal Signal	IEH Auto Parts LLC	6,118.86
38	3276345	n/a	FMSI AUTOMOTIVE HARDWARE INC	IEH Auto Parts LLC	8,093.77
39	328	04/11/23	GARDNER INC	IEH Auto Parts Holding LLC	10,614.77
40	3276365	n/a	GAS SOUTH	IEH Auto Parts LLC	5,422.58
41	3276373	n/a	GEORGIA POWER	IEH Auto Parts LLC	12,706.88
42	505	04/28/23	Gibson, McAskill, Crosby, LLP	IEH Auto Parts LLC	6,490.00
43	3276380	n/a	GO-JO INDUSTRIES, INC.	IEH Auto Parts LLC	7,853.28
44	3276405	n/a	HALL BOOTH SMITH PC	IEH Auto Parts LLC	11,330.00
45	3276409	n/a	HAYNES MANUALS, INC.	IEH Auto Parts LLC	8,748.09
46	3276412	n/a	HENDERSON PRODUCTS INC	IEH Auto Parts LLC	10,736.62
47	3276424	n/a	HOLLAND AND KNIGHT	IEH Auto Parts LLC	7,604.50
48	243	03/30/23	HUGHES ENTERPRISES	Auto Plus Auto Sales LLC	11,267.69

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Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
49	3276484	n/a	JOBBER'S WAREHOUSE SUPPLY	IEH Auto Parts LLC	6,729.23
50	3276485	n/a	JOHN B HULL INC.	IEH Auto Parts LLC	6,134.88
51	126	03/13/23	Lesco Paper & Box Company	IEH Auto Parts Holding LLC	11,548.05
52	3276545	n/a	LINCOLN INDUSTRIAL CORP	IEH Auto Parts LLC	7,994.75
53	3276547	n/a	LITTELFUSE, INC.	IEH Auto Parts LLC	8,321.49
54	540	05/01/23	Littleton Park Joyce Ughetta Kelly LLP	IEH Auto Parts Holding LLC	12,396.42
55	436	04/25/23	Marlin Leasing Corporation	IEH Auto Parts LLC	13,397.09
56	3276594	n/a	MERCHANDISING SOLUTIONS GROUP, INC	IEH Auto Parts LLC	7,040.00
57	3276599	n/a	MHS LIFT INC	IEH Auto Parts LLC	5,622.67
58	3276607	n/a	MIDWEST TRUCK & AUTO PARTS INC	IEH Auto Parts LLC	11,210.79
59	314	04/07/23	Moonstone Holdings, LLC	IEH Auto Parts Holding LLC	8,051.91
60	3276650	n/a	NATIONAL RETAIL CENTER DBA NATIONAL	IEH Auto Parts LLC	7,268.14
61	283	04/03/23	New York State Department of Taxation & Finance	AP Acquisition Company New	10,360.20
62	50	02/21/23	New York State Department of Taxation & Finance	IEH Auto Parts Holding LLC	7,000.00
63	3276662	n/a	NIELSEN CONSUMER LLC	IEH Auto Parts LLC	7,090.00
64	3276672	n/a	Northeast Sweepers and Rentals, Inc	IEH Auto Parts LLC	6,096.19
65	3276673	n/a	NORTHEAST TOOL DIST. LLC	IEH Auto Parts LLC	8,214.80
66	134	03/16/23	Ohio Power Company d/b/a AEP Ohio	IEH Auto Parts Holding LLC	8,879.77
67	367	04/18/23	Oklahoma Natural Gas	IEH Auto Parts Holding LLC	8,506.49
68	3276704	n/a	PAPERLESS STAFFING	IEH Auto Parts LLC	11,731.50
69	3276723	n/a	PEOPLE READY, INC	IEH Auto Parts LLC	7,491.25
70	64	02/28/23	Phelps Security, Inc.	IEH Auto Parts Holding LLC	13,870.17
71	3276779	n/a	PROFORM PRODUCTS LTD	IEH Auto Parts LLC	5,362.79
72	38	02/21/23	RACING POWER COMPANY	IEH Auto Parts Holding LLC	6,700.22

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Ref #	Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	General Unsecured Claim
73	240	03/29/23	RMH Systems Inc	IEH Auto Parts Holding LLC	14,696.14
74	341	04/12/23	Schroeder and Tremayne, Inc.	IEH Auto Parts LLC	7,155.04
75	3276865	n/a	SKF USA INC	IEH Auto Parts LLC	13,987.20
76	3276867	n/a	SMART LLC DBA CHEMICAL GUYS	IEH Auto Parts LLC	6,472.00
77	92	03/06/23	Staples Technology Solutions	IEH Auto Parts Holding LLC	5,265.48
78	78	03/02/23	Stewart & Stevenson Power Products LLC	IEH Auto Parts Holding LLC	10,085.20
79	241	03/30/23	SUPERCLEAN BRANDS LLC	IEH Auto Parts Holding LLC	9,951.82
80	3276931	n/a	THE EAGLE LEASING COMPANY	IEH Auto Parts LLC	9,661.03
81	3276964	n/a	TRANSOURCE	IEH Auto Parts LLC	5,487.44
82	353	04/12/23	Transportation Services Unlimited of Shell Lake, INC	IEH Auto Parts LLC	14,848.75
83	371	04/17/23	Tri State Truck Center LLC	Auto Plus Auto Sales LLC	12,878.04
84	242	03/30/23	Trius, Inc.	IEH Auto Parts LLC	5,740.40
85	3276979	n/a	TUTHILL TRANSFER SYSTEMS	IEH Auto Parts LLC	14,115.83
86	3276998	n/a	USPS	IEH Auto Parts LLC	13,993.34
87	3277005	n/a	VACO LLC	IEH Auto Parts LLC	14,413.75
88	3277061	n/a	WOOD BROTHERS RACING	IEH Auto Parts LLC	6,000.00
89	3277069	n/a	ZEP SALES & SERVICE/ZEP INC	IEH Auto Parts LLC	6,529.32
TOTAL:					795,390.77